

EXHIBIT D

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December 17, 2007

BY FAX

Frank Gelat, President
Killersound, Inc.
101 First Street, Suite 321
Los Altos, CA 94022

Re: *Universal Music - MGB NA LLC v. Killersound, Inc.*, No. 07 Civ. 8353
(NRB) (S.D.N.Y.) (Our Ref.: UNMU USA TC 07/09178)

Dear Mr. Gelat:

We received a copy of your letter dated December 14, 2007, in which you request an additional extension of time to file an Answer to our client's Complaint in this action. Please note that because you sent a copy of your letter to the Court we are doing the same.

The Affidavit of Service that we filed with the Court states that we served the Summons and Complaint on your company on November 9, 2007. As such, your Answer originally was due on November 29, 2007. Upon your request, we extended the deadline by thirty days, which means that the current deadline is December 29, 2007, not December 14, 2007, which is the date you stated in your letter. (We note that our agent left a copy of the Complaint at your residence on October, 25, 2007, after he rang the doorbell and no one answered. It appears that you received the Complaint at that time, which would explain your calculation of a November 14, 2007 deadline. As a courtesy to you, however, we will continue to treat November 9, 2007, as the official service date.)

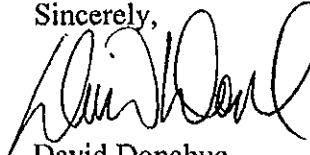
With respect to your request for an extension beyond December 29, we are troubled that you have possessed the Complaint for close to two months, but still have not retained counsel. Nevertheless, because the deadline falls in the middle of the Christmas and New Year's Day holidays, we will grant one final extension until January 13, 2008.

With respect to the issue of VLA mediation, please note that we have contacted Mr. Brandow and advised him that we believe out-of-Court mediation would be premature at this time. Given that your company has not engaged counsel or made any settlement offer, there is

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no framework for a resolution. We would be happy to consider any settlement proposal that your company has in mind and also would be willing to reconsider mediation at a later date, if the circumstances were to suggest that it would be productive. In the meantime, we think the parties would be best-served if you were to retain counsel and file an Answer to the Complaint.

Sincerely,



David Donahue

cc: The Honorable Naomi Reice Buchwald (by Fax)